259. *Detailed rules regarding accounts on public works.*—Detailed rules as to the accounts to be kept on famine relief works are given in Chapter VII and Appendix V of the Code and in sections 254 to 274 dealing with famine relief works. Subject to these rules the rules in the Public Works Account Code apply.

260 *Officer in charge to submit weekly to Executive Engineer a copy of his cashbook and a charge general weekly report.*—The officer in charge of a relief work shall submit weekly to the Executive Engineer along with the general weekly report, *see* section 89—

(*a*) a copy of his cashbook in Form 15 with proper vouchers for all charges incurred in connection with works only;

(*b*) a weekly voucher for wages and cash allowances in Form 20;

(*c*) a copy of the hospital accounts; and

(*d*) a copy of the kitchen accounts.

(v) *Control and Audit*

261. *Necessity for prompt scrutiny of all returns by executive officers.*—(*a*) For the efficient control of relief operations it is essential that there should be a prompt scrutiny and check of all returns by officers acquainted with the local conditions, and that this check should include the figures for expenditure as well as those for persons relieved and work done. In view of this fact the ordinary rules of audit will be modified as follows in respect of famine accounts, but the rules that follow apply in full only to districts to which the Accountant General has deputed test auditors and famine accountants. In all other districts the famine accounts will receive the same attention and be subject to the same rules, as far as possible, as the districts with famine accountants, but the accounts and vouchers will be sent to the Accountant General for final audit. Sanction to estimates for famine relief works and tools and plant will be communicated by Government to the Accountant General in all cases where there are no test auditors and famine accountants. In cases where there are test auditors and famine accountants such sanctions need not be communicated.

(*b*) It is of the first importance that the accounts should be sent up by Public Works Department Sub-Divisional Officers to the Executive Engineer in proper form, and Public Works Department Sub-Divisional Officers should be given additional staff as required for the purpose, but they will be required to do no more in the case of famine than in the case of ordinary works, and the regular audit will be no part of their business. The check of the accounts will, subject to the test-audit applied by the travelling parties of auditors, continue to be performed solely in the divisions and no part of this work is to be made over to the sub-divisions.

262. *Accountant General to arrange to strengthen accounts section of Executive Engineer's office.*—The Accountant General shall arrange to strengthen the accounts branch of the office of each Executive Engineer by the addition of an accountant and one or more trained accounts clerks as may be necessary. Immediately scarcity or famine conditions have been declared to exist in his district the Executive Engineer shall apply to the Accountant General for the staff required.

263. *Test audit.*—In addition to its work of instructions the local audit party shall conduct test-audits of accounts at divisional head-quarters and on the works, submitting to the Executive Engineer a memorandum of errors discovered and reporting to the Accountant General any grave irregularities or defects that may come to light. The Accountant General shall thereupon take such action to inform the Superintending Engineer or to report to Government in the Public Works Department as may seem to him fit.

264. *Duties of audit parties.*—The local audit party should pay special attention to mustering and the test-audit of musters on the works as well as to the audit of establishment charges and the disposal of objections, and carefully watch the actual payment of labour by the cashiers.

265. *Examination of accounts and returns by Executive Engineer.*—The Executive Engineer shall examine the weekly accounts submitted to him by each Charge Officer with a view to seeing that remittances shown as in transit in the previous week have since been credited in the appropriate charge cashbook, that the expenditure shown in each cashbook, *less* wages undisbursed and credited in the cashbook, agrees with that shown for the charge concerned in the weekly district progress return and that the vouchers are in order. He shall then scrutinize the return closely with special reference to the following points, *viz.*:—

(*a*) the correctness of the price-basis;

(*b*) the number of persons shown under each head as compared with the total number on the work;

(*c*) the progress of the work and the extent to which full tasks are performed;

(*d*) the expenditure on wages as compared with the cost of the work at the standard rate;

(*e*) the expenditure under each head as compared with the expenditure on wages of workers directly employed in executing the work in hand;

(*f*) the progress of the expenditure as compared with the sanctioned estimate.

NOTE 1.—In examining the accounts, attention should be paid to the points mentioned in section 263.

NOTE 2.—As the risk of frauds is specially great in the payment of unpaid wages, any debit in the cashbook on account of the payment of such wages (once they have been credited as unpaid) should be accompanied by a certificate stating that the payment has been made under the orders and in the presence of an officer who should be nominated by the Collector.

If any item of expenditure is disallowed by the Executive Engineer an endorsement to that effect shall be made on the account concerned.

266. *Monthly statement of balances by Executive Engineer to Accountant General*—(*a*) The cash transactions of the Executive Engineer should be closed on the last Saturday of each month, the accounts for March being, however, kept open till the 31st. Cash balance reports for the months April to February, prepared in P. W. A. Form No. 5, should be on record in the Executive Engineer's Office in respect of cash balances with the Executive Engineer and his sub-divisional officers on these dates. Cash balance statements for the month of March should be submitted to the audit office for inspection. The cash balance on account of Famine operations should on no account be confused or mixed up with the ordinary cash balance of the District.

(*b*) Soon after the expiry of the month the Executive Engineer should bring about a settlement of his accounts with the treasuries concerned in the manner indicated in paras. 558 and 559 of the P. W. A. Code and should submit the Forms Nos. 50 and 51 referred to therein to the audit office in support of his accounts.

267. *Monthly return of receipts and expenditure by Executive Engineer to Accountant General.*—The Executive Engineer shall submit not later than the last day of each month to the Accountant General the following returns in respect of each revenue district in his division, the returns to include figures up to and including the last Saturday of the preceding month in respect of expenditure of his own office and of his Sub-Divisional Offices and by officers in charge of relief works:—

(*a*) A return in Form 46 of receipts (other than wages refunded as undisbursed) showing separately receipts paid into treasuries and receipts by officers in charge of relief works which will not be so paid in, such as deductions made from salaries, &c.

(*b*) A return in Form 47 of expenditure. This return will show all expenditure on relief works debitable to the head "Famine Relief" and will be obtained by deducting from such expenditure shown in the cash-books items of receipt on account of wages undisbursed and refunded.

268. *Distribution of cost of general establishment and of tools and plant.*—(*a*) The cost of establishment not employed on any particular work, but debitable to the head "Famine Relief," shall be proportionately distributed between—

I.—Communications,
II.—Irrigation Works,
III.—Other Works.

(*b*) The cost of tools and plant, not debitable to a particular work in any week, shall be charged to the work "Unopened Charges" under the head "A—Communications—(1) Earthwork on roads" which will be treated in all respects as a separate work. When any such tools and plant are subsequently sent to any particular work, their cost will be transferred from "Unopened Charges" to the head under which the work in question is classified. At the close of the famine, should any amount still remain under "Unopened Charges," a final proportionate distribution of that amount shall be made between the different classes of works.

269. *Cheques not to be included in monthly return.*—Cheques drawn for the financing of famine relief works should not be included in the Executive Engineer's monthly return, as they will have been already accounted for as receipts by officers in charge of works or in the memorandum of uncashed cheques on Public Works Account Form No. 51.

270. *Certificate of audit.*—To the return of expenditure will be attached a certificate of audit signed by the Executive Engineer.

271. *Expenditure incurred out of famine allotments, but not debitable to famine.*—The Executive Engineer shall also submit a divisional return, in Form 48 of expenditure incurred out of famine allotments, but not debitable to the head "Famine Relief".

272. *March returns.*—For the month of March the returns submitted by the Executive Engineer shall include figures up to the end of the month in respect of receipts and expenditure of his own office and of his sub-divisional offices and by officers in charge of relief works, and the cash balance return shall include their cash balances at the close of the month. Special arrangements should be made with the Charge Officers to have the returns for the day or days of March after the last Saturday of that month prepared separately and submitted as for any ordinary "week". The returns for the remaining days of the week ending with the first Saturday in April will be similarly prepared and submitted separately.

273. *Monthly tool return.*—(*a*) The Public Works Department Sub-Divisional Officer shall obtain from each officer in charge of a relief work a monthly tool return in Form 49 and shall submit a consolidated return monthly for his sub-division in the same Form to the Executive Engineer. He should also obtain hutting materials account from them and scrutinize the same. On closure of the camps all surplus materials shall be brought on the return of the surplus stores in his sub-division and the same submitted to the Executive Engineer for inclusion in the divisional return.

(*b*) In the consolidated return the receipts during the month will include all receipts from the divisional stock and fresh purchases, whether made by himself or by officers in charge of relief works. The balance in store will be the balance in the sub-divisional store, all tools on relief works being included in the balance on works.

(*c*) No return of tools need be forwarded to the Accountant General.

274. *Register of works.*—Each Executive Engineer shall keep up a register of works in Form 50. The cost of tools and plant supplied to each work should be entered in the Form but not the proportionate cost of establishment which is not employed on a particular work.

NOTE.—Such proportionate cost can at any time be calculated in respect of any particular work of which it is desired to know the precise cost.